

Short Title: Property Tax Bills/Cotenants.

A BILL TO BE ENTITLED

AN ACT TO REQUIRE A TAX COLLECTOR TO SEND BILLS OR NOTICES OF TAXES
ON REAL PROPERTY TO **EACH** PERSON WHO HAS AN INTEREST IN THE REAL
PROPERTY AS A TENANT IN COMMON, A JOINT TENANT, OR A TENANT BY
THE ENTIRETY AND WHO REQUESTS THE INFORMATION.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-350 reads as rewritten:

"§ 105-350. General duties of tax collectors.

(a) It shall be the duty of each tax collector:

- (1) To employ all lawful means to collect all property, dog, license, privilege,
and franchise taxes with which ~~he~~ the tax collector is charged by the
governing body.
- (2) To give such bond as may be required of ~~him~~ the tax collector by the
governing body under ~~the provisions of~~ G.S. 105-349.
- (3) To perform such duties in connection with the preparation of the tax records
and tax receipts as the governing body may direct under ~~the provisions of~~
G.S. 105-319 and G.S. 105-320.
- (4) To keep adequate records of all collections ~~he~~ the tax collector makes.
- (5) To account for all moneys coming into ~~his~~ the tax collector's hands in such
form and detail as may be required by the chief accounting officer of the
taxing unit.
- (6) To make settlement at the times required by G.S. 105-373 and at any other
time the governing body may require ~~him~~ the tax collector to do so.

(7) To submit to the governing body at each of its regular meetings a report of the amount ~~he~~the tax collector has collected on each year's taxes with which ~~he~~the tax collector is charged, the amount remaining uncollected, and the steps ~~he~~the tax collector is taking to encourage or enforce payment of uncollected taxes.

(8) To send bills or notices of taxes due to taxpayers if instructed to do so by the governing body.

(9) To visit delinquent taxpayers to encourage payment of taxes if instructed to do so by the governing body.

(b) For purposes of bills or notices of taxes on real property sent under subdivision (8) of subsection (a) of this section, the term "taxpayers" includes a person who has an interest in the real property as a tenant in common, a joint tenant, or a tenant by the entirety and who provides a mailing address or email address to the tax collector and requests that the tax collector send to the person bills or notices of taxes on the real property."

SECTION 2. This act is effective for taxable years beginning on or after [July 1, 2018], and applies to bills or notices of taxes on real property for those taxable years.